TABLE OF CONTENTS

FOREWORD		i
INTRODUCTION	ON TO THE "DOD FINANCIAL MANAGEMENT REGULATION"	ii
TABLE OF CO	ONTENTS	iv
REFERENCES		vi
FIGURES		viii
DEFINITIONS		ix
Chapter 1	Chief Financial Officer of the Department of Defense	
0101	General	1
0102	Authorities and Functions	1
0103	Chief Financial Officers Council	3
0104	Deputy Chief Financial Officer of the Department of Defense	3
0105	DoD Staff Organizations Responsible for Implementing CFO	
	Functional Requirements	3
0106	Responsibilities of the Heads of DoD Components for Implementing	
	CFO Functional Requirements	3
Chapter 2	Conceptual Framework	
0201	Introduction	5
0202	Concepts	5
ADD 1	DoD Financial Management System Principles	10
ADD 2	Accounting Systems Data Processing Requirements	12
Chapter 3	Accounting Systems Conformance, Evaluation, and Reporting	
0301	Purpose	20
0302	Policy	20
0303	Responsibilities	21
0304	Legal Requirements	22
0305	Regulatory Requirements	23
0306	Guidelines	23
0307	Annual Report on Operating Accounting Systems	25
ADD	Key Accounting Requirements	29

		A dune 1999
Chapter 4	Financial Management Coding Structure	
0401	Accounting Classification Code	36
0402	Accounting Station Code	36
ADD 1	DoD Accountable Stations – Army	37
ADD 2	DoD Accountable Stations – Navy	50
ADD 3	DoD Accountable Stations – Air Force	62
ADD 4	DoD Accountable Stations – DoD Agencies	71
Chapter 5	Joint Financial Management Improvement Program	
0501	General	75
0502	DoD Support of JFMIP Efforts	75
0503	Information Requirement	75
ADD	Status Report of Financial Management Improvements	78
★Chapter 6	Under Secretary of Defense(Comptroller) Financial Management Av	wards Program
0601	Purpose and Scope	6-1
0602	Policy	6-1
0603	Responsibilities	6-3
0604	DoD Financial Management Award Criteria and Procedures	6-4
0605	Award Description (Plaques and Certificates)	6-5
	Nomination Form	6-6
★Chapter 7	Department of Defense Standard General Ledger	7-1
0701	Purpose	7-1
0702	General	7-1
0703	Internal Control Standards	7-1
0704	Applicability and Scope	7-2
0705	Basic Concept	7-3
0706	Objectives	7-3
0707	Budgetary and Proprietary Accounting Relationships	7-4
0708	U.S. Government Standard General Accounts	7-5
ADD 1	U.S. Government Standard General Ledger	7-A-1
ADD 2	U.S. Government Standard General Ledger Account Descriptions	7-A-10

DoD Financial	Management Regulation Volume 1, T	Volume 1, Table of Content	
		★ June 199	
★Chapter 8	Hierarchy of Accounting Standards		
0801	Overview	8-1	
0802	Purpose	8-1	
0803	General	8-2	
APP A	Statements of Federal Financial Accounting Standards (SFFAS)	8-A-1	
APP B	Hierarchy of Accounting Standards	8-B-1	
★Chapter 9	Financial Records Retention		
0901	Overview	9-1	
0902	Policy and Procedures	9-1	
0903	Responsibilities	9-1	
0904	Specific Procedures	9-2	
Appendices			
A.	Object Classification	A-1	
Subject Index		I-1	